



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 1-2004

### Jordan C. Harris, Jr., Appointed to Board

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that Governor Michael F. Easley, Jr., has appointed Jordan C. ("J.C.") Harris, Jr., of Statesville, to the Board.

Harris took the Oath of Office at the December 19, 2003, Board meeting, and will serve until June 30, 2006.

As a Public Member, Harris replaces Michael H. Wray who had served on the Board since 1994 (*see page 5*).

Harris, who is the pastor of The First Baptist Church of Statesville, Inc., received an A.B. in History and Social Studies and a master of divinity from Shaw University.

In 1975, Shaw University presented Harris with an honorary doctorate in divinity for his work and community involvement.

Harris is Chairman of the Task Force on Minority Affairs of the North Carolina Chaplain Services; a member of the Screening Committee of the North Carolina Chaplain Services; a Clinical Chaplain II with the North Carolina Department of Corrections; Statistician of the General Baptist State Convention of North Carolina, Inc.; and a member of the Board of Directors of the National Baptist Convention, USA, Inc.

A former member of the Advisory Committee to the Director of Prisons for the State of North Carolina; Harris is a former counselor and Director of Testing at Mitchell Community College; former

Director of Youth Bible Camp of the Woman's Baptist Home and Foreign Missionary Convention of North Carolina; and former Moderator of the Rowan Baptist Association.

Harris has also served the General Baptist State Convention of North Carolina, Inc.; as First, Fourth, and At-Large Vice President; Chairman of the General Board of Directors; member of the Executive Committee; Budget Coordinator; and Coordinator of the Evangelism Committee.

In addition, Harris has served as Chairman of the Committee of the Baptist Assembly; Trustee of the Shaw University Divinity School; Chairman of the Pastor's Conference of the Shaw University Divinity School; and President of the Shaw University Theological Alumni Association.

He has also served as a member and Vice Chairman of the Board of Directors of Legal Services of North Carolina, Inc.; President of the Statesville branch of the NAACP; and a member of the Citizens' Advisory Committee to the Governor under the James B. Hunt, Jr., administration.

The Board of Directors of Icare, Inc., in Statesville, recently renamed its day care center the "J.C. Harris Day Care Center" in honor of Harris.

Harris is married to the former Leola N. Thompson of Lumberton and has two daughters and three grandsons.



Jordan C. Harris, Jr.

[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

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## Disciplinary Actions

**LaDon Henderson, Jr. #13594**  
**Wilmington, NC 12/19/03**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13594 as a Certified Public Accountant.
2. Respondent had advised a client in her individual and business financial matters for about six years prior to proposing to enter into a partnership agreement and land transaction with her for the development of certain commercial business rental property, purportedly in order to "generate a stream of income to secure" the client's retirement.
3. Respondent, while acting as his client's accountant and financial advisor, offered to pay off the mortgage balance on property owned by the client in return for the client conveying one half interest in the property to Respondent.
4. Respondent received one half interest in the client's property but failed to pay off the mortgage balance. The client subsequently alleged that she would not have entered into the arrangement but for the relationship of trust she had with the Respondent as Respondent's client, and that Respondent abused that trust by failing to adequately document the arrangement, by failing to protect her interests as her CPA, and by making unfair financial demands while unjustly threatening foreclosure. The client also asserted that Respondent's conduct and failure to fulfill his responsibilities in the arrangement resulted in significant financial harm to her.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's action as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(b)(8), .0203(b)(1), and .0303.

*BASED UPON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

**Martin Lee Price #24831**  
**Durham, NC 12/19/03**

*THIS CAUSE* coming before the Board on December 19, 2003, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

### FINDINGS OF FACT

1. Martin Lee Price (hereinafter "Mr. Price") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Mr. Price failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.

3. Mr. Price has subsequently failed to provide documentation to the Board that his SQR has been completed and is in excess of 120 days from the required completion date.

### CONCLUSIONS OF LAW

1. Mr. Price's failure to timely obtain an SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

*BASED ON THE FOREGOING*, the Board orders that:

1. Mr. Price's certificate is suspended for at least thirty (30) days from the date this Order is approved and until the required SQR compliance information is received by the Board.

2. If Mr. Price fails to return his suspended certificate within fifteen (15) days of the receipt of this Order, the thirty (30) day suspension will be extended by the number of days that his certificate is late in being returned to the Board office.

3. If Mr. Price returns his suspended certificate within fifteen (15) days of the receipt of this Order, Mr. Price can, after at least thirty (30) days, and the completion of his firm's SQR, apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three (3) moral character affidavits, and
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.

4. If Mr. Price returns his suspended certificate in excess of fifteen (15) days of the receipt of this Order, Mr. Price can, after at least thirty (30) days, and the completion of his firm's SQR, apply to return his certificate to active status by submission and approval of a reissuance application which includes:

- a. Application form (which includes statements regarding use of title during forfeiture),
- b. Payment of the application fee,
- c. Three (3) moral character affidavits (on forms provided by Board),
- d. Forty (40) hours of CPE in the twelve (12) months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504, and
- e. Consent Order requiring payment of at least \$100.00 in administrative costs.

## Certificate Renewals Will Be Mailed in February

In February, the Board will mail certificate renewal forms to all licensees. By reading the instructions enclosed with the renewal form and by following the checklist below, you can ensure that your properly completed renewal form is received by the Board prior to July 1, 2004.

### Certificate Renewal Checklist

- **Does the Board have your correct mailing address and telephone number?**

Pursuant to 21 NCAC 8J .0107, all certificate holders must notify the Board in writing (via fax, e-mail, or postal service) within 30 days of any change in address, phone number, or business location.

For your convenience, a "Notice of Address Change" is printed on the back page of each issue of the *Activity Review*.

- **Did you follow the renewal form instructions and properly complete each section of the form?**

Usually, renewal forms can be processed without any problem. However, because the renewal form is considered a legal document, the Board staff cannot insert missing information, correct inaccurate information, or process a form that has not been signed by the licensee. Consequently, the form must be returned to you for correction or completion.

- **Did you accurately compute and report your CPE hours?**

Active certificate holders who were licensed prior to March 31, 2003, must have completed at least 40 hours of CPE in 2003 to meet the renewal requirement.

Certificate holders who were licensed between April 1, 2003, and June 30, 2003, must have completed at least 30 hours of CPE; certificate holders licensed between July 1, 2003, and September 30, 2003, must have completed at least 20 hours of CPE; and certificate holders licensed between October 1, 2003, and December 31, 2003, must have completed at least 10 hours of CPE by December 31, 2003.

Certificate holders licensed after January 1, 2004, are not required to report any CPE on this renewal form; however, they are required to earn CPE credits in 2004 to be reported on the 2005 renewal form.

Licensees affirm their CPE compliance by marking the appropriate box in Section II, "Continuing Professional Education (CPE) Compliance Information," and then reporting their CPE credit hours in Section III, "Report of CPE Credit Hours."

Licensees should retain documentation of their participation in CPE courses for at least four years after the end of the license year.

- **Did you enclose the \$50.00 renewal fee with your form?**

You may pay the annual renewal fee by check (made payable to the NC State Board of CPA Examiners) or you may pay the fee using your Visa or MasterCard—instructions for paying the renewal fee by credit card are included with the renewal form.

The Board cannot cash a check which is made payable to another entity, such as the NCACPA; therefore, the accompanying renewal form cannot be processed because it is considered incomplete.

If a check fails to clear the bank or if a Visa or MasterCard charge is not approved by the issuing financial institution, the renewal form is considered incomplete and will be returned to you.

- **Did you use the business reply envelope to file your renewal form?**

The Board includes a business reply envelope with each license renewal. Using the business reply envelope not only saves you money, but also reduces the chance that your renewal will get lost in the mail.

Licensees who do not submit a properly completed renewal form and the renewal fee of \$50.00 prior to July 1, 2004, will receive a Letter of Demand from the Board.

Failure to submit the completed forms within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's certificate.

Upon forfeiture, the individual is no longer considered a CPA; he or she may not use the CPA title; and he or she must return the actual CPA certificate to the Board within fifteen (15) days.

If you do not receive a renewal form by April 16, 2004, please contact Alice G. Steckenrider by telephone at (919) 733-1422 or by e-mail at [alicegst@bellsouth.net](mailto:alicegst@bellsouth.net) so a duplicate form can be mailed or faxed to you.

If you have questions about the renewal process, please contact Buck Winslow by telephone at (919) 733-1421 or by e-mail at [buckwins@bellsouth.net](mailto:buckwins@bellsouth.net).

### Vaughan Elected

On December 19, 2003, the members of the North Carolina State Board of CPA Examiners elected R. Stanley Vaughan, CPA, Vice President of the Board.

A retired partner with PricewaterhouseCoopers, LLP, Vaughan has been a member of the Board since 1998.

Vaughan previously served as President of the Board 1999 - 2000 and 2000 - 2001, and is currently serving as Chair of the Board's Professional Standards Committee.

He has served the National Association of State Board of Accountancy (NASBA) as a member of the Administration & Finance Committee and the Ethics Task Force.

### Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at [rnbrooks@bellsouth.net](mailto:rnbrooks@bellsouth.net).



## Certificate Forfeitures

On August 11, 2003, the following North Carolina CPA certificates were forfeited for failure to file the certificate renewal form as required by North Carolina General Statute 93-12(15). As of the December 19, 2003, Board meeting, these individuals had not reinstated or filed applications for reinstatement:

Andrew R. Arbiter	#25072	
James Gordon Atkins, Jr.	#14280	Longwood, FL
Jacqueline Felecia Ballou	#21252	Smyrna, GA
Gary Newton Baucom	#3649	Charlotte, NC
Charles Brian Bennett	#14838	Kernersville, NC
Lisa Lupton Brooks	#22559	Roxboro, NC
Scott Louis Cober	#7393	
William Rickey Coleman	#21258	
Diane Kaden Coy	#14533	Charlotte, NC
Helen Leigh Cryan	#22153	Kernersville, NC
Norman Rupert Cutler	#27756	
Phillip Ray Dixon	#1373	
Walter Brooks Donald, II	#28899	Asheville, NC
Diane Ellen Berger Foley	#15530	Eugene, OR
J. David Fowler	#12311	
Lisa A. Fox	#27035	Kennesaw, GA
Christopher Robert Gebbia	#28694	Jacksonville Beach, FL
Kathy Thomas Glass	#26375	Mechanicsville, VA
Matthew Fred Gockerman	#23431	Houston, TX
Seth Howard Goldstein	#29086	Morrisville, NC
Scott Michael Gurvis	#28257	Southbury, CT
Joseph Hanel	#17015	Charlotte, NC
Christopher William Hartsell	#23035	Cornelius, NC
Joseph C. Howe, Jr.	#19281	Wilson, NC
Om Prakash Jain	#12870	Raleigh, NC
William Bradley Jones	#16576	Clemmons, NC
Danny Taylor Kever	#12571	
Pharis Hugh Lambert	#8778	Durham, NC
Debra Kaye Latimore	#28214	Charlotte, NC
Barbara Gilbert Mann	#14452	Mt. Pleasant, SC
Virgil Lawrence Manuel, Jr.	#13999	Graham, NC
Kevin Michael McDonald	#24246	Kennesaw, GA
Louis Manigault McElveen	#23603	
James Richard McGimsey	#19770	Morrisville, NC
Lori A. Miller	#24291	Arlington Heights, IL
Elizabeth Rebecca Palmer	#19983	Lenoir, NC
Gerald Richard Pankow, Jr.	#30189	Atlanta, GA
Cathy Lynn Parrish	#23682	Charlotte, NC
Frances Lynne Jones Parsons	#15497	Winston-Salem, NC
Michael Lee Pretiger	#29525	Duluth, GA
John Stephen Quinn	#29468	Boston, MA
Timothy Patrick Radigan	#22673	Atlanta, GA
Dillon Evans Revelle	#16025	Suffolk, VA
Andrew E. Spaulding	#26975	Oxford, NC
William Joseph Spiegel	#29875	Fairfield, CT
Jo Dee Strange	#14662	Wooster, OH
Alicia Ellis Tisdale	#21527	Dallas, TX
Fernanda Simone Tiu	#21646	College Station, TX
Yukon Micheal Tomisato	#24188	Phoenix, AZ
Joyce Liner Tynes	#14462	Raleigh, NC
Valerie Jean Vettters	#27869	Los Angeles, CA

## Reinstatements

12/19/03

Albert Henry Austin, #12470  
 Gerald Earl Bartram, #29154  
 Hans Trulock Beier, #23630  
 Warren G. Carson, #22082  
 Emric James Jorgensen, #18752  
 Thomas Kelley Moore, #21273

## Address Changed?

Pursuant to 21 NCAC 8J.0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees and firms should mail or fax changes to Alice Steckenrider. Address changes can also be e-mailed to [alicegst@bellsouth.net](mailto:alicegst@bellsouth.net).

Exam candidates are encouraged to mail or fax changes to Phyllis Elliott. Address changes can also be e-mailed to [pwelliot@bellsouth.net](mailto:pwelliot@bellsouth.net).

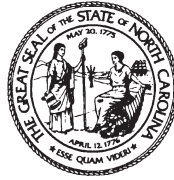
## 2004 Board Meetings

February 23  
 March 24  
 April 19  
 May 17  
 June 22  
 July 15\*  
 August 23  
 September 20  
 October 25  
 November 22  
 December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public. Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

\*Greensboro

# NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



## RESOLUTION

**WHEREAS**, Michael H. Wray has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1994;

**WHEREAS**, during his tenure he served as Vice President and Secretary-Treasurer of the Board, Chair of the Professional Education and Applications Committee, and Member of the Personnel Committee and the Executive Committee;


**WHEREAS**, he has represented the Board and the profession through his service as a member of numerous committees of the National Association of State Boards of Accountancy;

**WHEREAS**, during his tenure he has served faithfully and tirelessly as a leader in the profession and is an eloquent spokesman for the best interest of the public and the profession;

**BE IT THEREFORE RESOLVED** that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Michael H. Wray for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

*This the 19<sup>th</sup> day of December 2003.*

North Carolina State Board of  
Certified Public Accountant Examiners

  
O. Charlie Chewning, Jr., CPA, President



# Katharine Guthrie Memorial Awards

The North Carolina State Board of CPA Examiners recently announced that Michael A. Tarver, Kristen Norris Rogers, and Michael J. Kuhn were the recipients of the *Katharine Guthrie Memorial Awards* for the May 2003 Uniform CPA Examination.

The semiannual awards, which are named for a former executive director of the Board, are presented by the North Carolina CPA Foundation, Inc., to the three North Carolina candidates with the highest overall scores on the Uniform CPA Examination.

To be eligible for the awards, a candidate must sit for all four parts of the exam and must attain a score of at least 80 on each section of the exam.

The candidate with the highest total score receives the Gold Guthrie; the candidate with the second-highest total score receives the Silver Guthrie; and the candidate with the third-highest total score receives the Bronze Guthrie.

As the North Carolina candidate with the highest overall score on the May 2003 exam, Michael A. Tarver received the Gold Guthrie Award.

A *summa cum laude* graduate, Tarver received a B.S. in Analytical Finance and an M.S. in Accountancy from Wake Forest University in 2003.

Tarver, who was a member of *Beta Gamma Sigma*, Order of Omega, and Golden Key, was named a 2002-2003 Delmer P. Hylton Accountancy Scholar.

He is employed as an investment banking analyst with Keefe, Bruyette, and Woods, Inc., in Richmond, VA.

Kristen Norris Rogers, the recipient of the May 2003 Silver Guthrie Award, graduated *summa cum laude* from Wake Forest University in 2003 with a B.S. in Accountancy and an M.S. in accountancy.

Rogers was a member of *Beta Gamma Sigma* and *Phi Beta Kappa*, and received the 2003 Federation of Schools of Accountancy Student Achievement Award in 2003.

She was named a 2002-2003 Delmer P. Hylton Accountancy Scholar and was awarded a research assistantship with Dr. Ralph B. Tower.

Rogers is employed as a tax associate with the Charlotte office of KPMG, LLP.

The recipient of the May 2003 Bronze Guthrie Award, Michael J. Kuhn, graduated with distinction from the University of North Carolina at Chapel Hill (UNC-CH) with a B.S. in Business Administration in 2002 and a Masters of Accounting (MAC) in 2003.

Kuhn received the David A. Hoffman Memorial Award and was named a Robert G. Sanford/PricewaterhouseCoopers MAC Fellow at UNC-CH.

He is employed by the Raleigh office of PricewaterhouseCoopers, LLP, as an associate.

## Conditional Status - Second Offense

Pursuant to 21 NCAC 8G .0406(b)(2), the following licensees were assessed a \$100.00 civil penalty and their certificates were placed on conditional status for the second occurrence within a five calendar year period of failing to complete the CPE requirement by the December 31, 2002, deadline, but completing the CPE requirement by the June 30, 2003, certificate renewal deadline:

Bruce Anthony Baden	#14657	Kernersville, NC
Steven Robert Bower	#21364	N. Hollywood, CA
David Shawn Buffaloe	#20118	Orange Park, FL
William Fred Chapman, Jr.	#14686	Greensboro, NC
Needham Broughton Correll, III	#13641	Winston-Salem, NC
Dawn Mahoney Cottrell,	#14152	Keswick, VA
Walter Bernard Davis	#17989	Matthews, NC
Richard W. Fedorowich, Jr.	#27341	Boston, MA
Steven John Frost	#24957	Greensboro, NC
Frances Hunter Hampton	#11944	Virginia Beach, VA
Rebecca A. Harrington	#23033	Kingwood, TX
Dreasha Lynn Harrold	#20202	Charlotte, NC
Phillip Jay Holleman	#21791	Coral Springs, FL
William H. Jones, III	#9409	Louisburg, NC
Melvin Kann	#10810	McLean, VA
Dolly Dillehay Parker	#16802	Durham, NC
David William Pate	#17676	Washington, DC
John Frederick Peterson	#28061	Columbia, SC
Charles M. Pratt	#14887	Fuquay-Varina, NC
Evalyn Denise Resetar	#23180	Keller, TX
Stephanie Bell Rogers	#26902	Boston, MA
Joseph Sequeira	#26687	Charlotte, NC

## Certificates Issued

At its December 19, 2003, meeting, the Board approved the following applications for certification:

Thomas J. Alfieri  
Nancy Dona Berglund  
Alicia B. Cavender  
Charles F. Dillman, III  
Catherine A. Haigh  
Catherine R. Harrington  
Amy Whinery Osborne  
Shelly Hamel Valiulis  
Joan Henley Vines

## Conditional Status - First Offense

The following North Carolina CPA certificates were placed on conditional status for failure to complete the Continuing Professional Education (CPE) requirement by the December 31, 2002, deadline, but did complete the CPE requirement by the June 30, 2003, certificate renewal deadline [21 NCAC 8G .0406(b)(1)]:

Michelle Collier Adkins	#22788	Greenwich, CT	Kimberly Ewers Laird	#27368	Concord, NC
Cynthia Dayton Anderson	#27710	Cary, NC	Marguerite Epps Landingham	#22863	Winston-Salem, NC
Lynette Jo Anderson	#24270	Fairview, NC	Thomas Wright Lawrence, III	#28860	Charlotte, NC
Brenda Perry Ashburn	#18494	Elizabeth City, NC	Candace E. Lee	#27149	Flower Mound, TX
William Walter Barker	#22029	Kinston, NC	Michael G. Lee	#23444	Davidson, NC
Robert Owen Beck, III	#8926	Charlotte, NC	David Wayne Leeds	#22822	Atlanta, GA
William Philip Benac	#12084	Dallas, TX	Kimberly C. Lewis	#24704	Germany
Robert Leslie Blyth, Jr.	#22245	Raleigh, NC	Thomas Livingston	#14274	Durham, NC
Allen Edgar Breeding	#15537	Switzerland	Patricia K. London	#20483	Alpharetta, GA
Randal Dale Brown	#15332	Raleigh, NC	Berlena Jones Love	#17709	Moreno Valley, CA
Karen C Bryant	#27837	New York, NY	Joe Neil Lowry	#10044	Bowie, MD
James Kevin Bullard	#25632	Fuquay-Varina, NC	Karen Gough Marshall	#16121	Valencia, CA
Michele H. Burleson	#18067	Marion, NC	Maximilian Mazzone	#22743	Naples, FL
Judith Cantor	#20895	Raleigh, NC	Virgil Reginald McConnell	#17666	Columbia, SC
Michael Thomas Carey	#16420	Charlotte, NC	John Knox McGill	#13656	Charlotte, NC
Michael Scott Cassidy	#24052	Lexington, NC	David William McNeish	#14005	Charlotte, NC
Karen Conn Caudill	#19734	Kernersville, NC	James Addison Meriwether	#6989	McLean, VA
Benjamin Smith Causey	#20019	Lincolnton, NC	McArthur Douglas Mitchell	#14641	Charlotte, NC
Cara Lynn Chatham	#26733	Tega Cay, SC	James Henry Moe	#22361	Pinehurst, NC
Curtis Ewell Clark	#11969	Greer, SC	David Brett Moody	#26479	Carrollton TX
James Robert Clark, Jr.	#22522	Tampa, FL	Jeffrey Wayne Morgan	#18878	Charlotte, NC
Samuel B. Clark	#28633	Holly Springs, NC	Timothy Edward Mullis	#18432	Atlanta, GA
Mark Andrew Clifton	#25292	Charlotte, NC	Lynn Sherrill Murphy	#14524	Conover, NC
Thomas Hansen Cockerline	#25787	Durham, NC	Teresa Trebel Newsom	#17820	Raleigh, NC
Gary Eugene Cooke	#18214	Greenwood, SC	Janet Bass Norris	#25209	Boone, NC
Janet Stafford Cothron	#14080	Franklin, TN	Susan K. North	#23949	Jupiter, FL
Kimberly Jo Council	#16861	Rocky Mount, NC	Gregory Willard Norwood	#21695	Charlotte, NC
William Simpson Creekmuir	#11710	Atlanta, GA	Donald Richard Oliver, Jr.	#18239	Statesville, NC
Virginia Ann DeVine	#27776	Kailua-Kona, HI	Thomas Gerard Ondrof	#17821	Charlotte, NC
Mark Stephen Dennis	#26883	Charlotte, NC	Jennifer Lynn Peppers	#29581	Holly Springs, NC
Kenneth David Dockery	#10950	Bristol, VA	Michael John Pfeiffer	#22481	Derwood, MD
Nancy Roach Dougherty	#12796	Durham, NC	Matthew Robert Pollak	#18330	Mableton, GA
David Royce Dye	#28838	Charlotte, NC	Patricia L. Porter	#28978	Waxhaw, NC
Steven Lee Edwards	#23025	Fort Mill, SC	Casey Duke Potts	#23211	Atlanta, GA
Craig Alan Emrick	#25681	Atlanta, GA	Leslie Harboe Powell	#27643	Charlotte, NC
Paul Lawrence Erickson	#23991	Asheville, NC	Christine Lee Hislop Pudelko	#25692	Newtown, CT
Adaora Angela Eruchalu	#27441	Charlotte, NC	John Paul Ragland	#20490	Naperville, IL
Cathy Jo Espinola	#23915	Cordova, TN	Paula Ross Register	#14611	Signal Mountain, TN
Bryan David Ferren	#20710	Fuquay-Varina, NC	Christopher Gray Reid	#17828	Morrisville, NC
Carlton McGhee Fleming	#28843	Martinsville, VA	H. Sharpe Ridout	#20971	Raleigh, NC
Christopher Michael Fraley	#26582	Whispering Pines, NC	David Brian Robertson	#21022	Greensboro, NC
Mary Margaret Frank	#21739	Charlottesville, VA	Jane Suiter Robertson	#5316	Matthews, NC
Emily A. Friedman	#21677	Durham, NC	Ma. Rebecca Montelibano Robinson	#28309	Huntersville, NC
Yvette Letetia Fuller	#28845	Charlotte, NC	Timothy Luke Rogers	#12897	Hickory, NC
Rodney Gray Fulton	#13135	Marietta, GA	Thomas Richard Sawyer	#27005	Cashiers, NC
Cassandra Thomason Gayle	#28108	High Point, NC	Keith Alan Shipman, Sr.	#23963	Frankfort, KY
Donald Rufus Gilreath	#8824	Charlotte, NC	Stewart Kwok Yee Shum	#2369	Santa Clara, CA
Andrew M. Glickler	#28638	Cary, NC	William Emory Shurley	#15954	Spruce Pine, NC
George Golenbiewski	#14631	Raleigh, NC	David Philip Sirois	#29472	Boston, MA
Sheri Ward Griffin	#24115	Tooele, UT	Rodney Eugene Smallwood	#27821	Belmont, NC
Christopher A. Grimes	#27784	Cary, NC	Robin Bernadette Smith	#20328	Morrisville, NC
Malynda Mills Grimsley	#29516	Columbia, SC	Carol Berg Smitherman	#22885	Charlotte, NC
John Louis Guglielmetti	#4175	Charlotte, NC	Patrick A. Smyth	#26065	Huntersville, NC
Sara Jane Hale	#9294	Longmont, CO	Jessica Lynn Spencer	#27420	High Point, NC
Bradley S. Hanover	#28787	New London, CT	James H. Spessard	#24099	Greensboro, NC
Golda Young Harrington	#20043	Salisbury, NC	Louis Foster Stables	#10761	Charlotte, NC
Lauren Nicole Hatem	#24610	Athens, GA	Leanne Marie Stavrakis	#24033	Northridge, CA
Pamela Elizabeth Hawkins	#24907	Durham, NC	Paul David Stein	#25844	Atlanta, GA
David Andrew Helms	#20927	Moseley, VA	Roy Wayne Stewart	#12824	Chattanooga, TN
David Michael Henderson	#20044	Ocoee, FL	Phyllis Weeks Stoller	#22211	Charlotte, NC
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